



## Unaudited Statement of Financial Position As at Chaitra 30, 2078 (April 13, 2022)

Amount in '000' Unless Specified

Particulars	This Quarter Ending Chaitra 2078	Previous Quarter Ending Poush 2078	Previous Year Corresponding Quarter Ending Chaitra 2077
<b>Assets</b>			
Property, Plant and Equipment (Net Blocks)	878	883	981
Intangible Assets (Net Blocks)	445,226	452,214	470,816
Investment Advances	5,500	5,500	5,500
<b>Total Non-Current Asset</b>	<b>451,604</b>	<b>458,597</b>	<b>477,297</b>
Total Current Assets	95,265	104,118	89,533
<b>Total Assets</b>	<b>546,869</b>	<b>562,715</b>	<b>566,830</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share Capital	319,930	319,930	299,000
Reserve and Surplus	17,809	23,291	19,515
<b>total equity</b>	<b>337,739</b>	<b>343,221</b>	<b>318,515</b>
Long Term Loan	141,721	155,345	192,069
Total Current Liabilities	67,409	64,149	56,646
<b>Total Current &amp; Non-Current Liabilities</b>	<b>209,130</b>	<b>219,494</b>	<b>248,715</b>
<b>Total Equity and Liabilities</b>	<b>546,869</b>	<b>562,715</b>	<b>566,830</b>

## Unaudited Statement of Profit or Loss Account and Other Comprehensive Income for the period ended Chaitra 30, 2078

Amount in '000' Unless Specified

Particulars	This Quarter Ending Chaitra 2078	Previous Quarter Ending Poush 2078	Previous Year Corresponding Quarter Ending Chaitra 2077
Purzer Sales	75,688	54,912	60,375
Less: Cost of Sales	(12,165)	(9,584)	(10,777)
<b>Gross Profit ( Loss)</b>	<b>63,524</b>	<b>45,328</b>	<b>49,598</b>
Add:			
Other Income	70	-	344
Less: Administrative selling and Distribution Expenses	(5,079)	(1,193)	(758)
<b>Operating Profit ( Loss)</b>	<b>58,515</b>	<b>44,135</b>	<b>49,184</b>
Less:			
Financial Cost	(7,842)	(6,203)	(16,476)
Depreciation	(21,107)	(14,069)	(21,017)
<b>Profit and Loss before Bonus, CSR and Tax</b>	<b>29,566</b>	<b>23,863</b>	<b>11,691</b>
Less: Provision for Bonus	(580)	(468)	(229)
Less: Provision for CSR	(287)	(252)	(113)
<b>Profit Before Tax</b>	<b>28,699</b>	<b>23,163</b>	<b>11,349</b>
Current Tax	(17)	-	(80)
<b>Profit for the Period</b>	<b>28,682</b>	<b>23,163</b>	<b>11,263</b>
<b>Ratio</b>	<b>This Quarter Ending Chaitra 2078</b>	<b>Previous Quarter Ending Poush 2078</b>	<b>Previous Year Corresponding Quarter Ending Chaitra 2077</b>
Earning Per Share (Annual)	11.95	14.48	5.02
Market Value Per Share	445	459	325.00
Price Earning Ratio	37.23	34.46	64.71
Current Ratio	1.41	1.62	1.59
Return On Assets	20.98%	16.47%	7.34%
Net worth Per Share	105.57	114.79	106.53

## THIRD QUARTER DISCLOSURE AS OF 13th APRIL, 2022 AS PER SECURITIES REGISTRATION AND ISSUANCE REGULATION Annexure -14 (Related to Sub regulation 1 of Regulation 26)

### 1) FINANCIAL STATEMENTS

- The unaudited financial statements for the third quarter and financial ratios have been published along with this report.
- Transaction with related parties - Not Applicable (N/A).
- Important Financial Ratios: As attached in the unaudited financial statement.

### 2) MANAGEMENT ANALYSIS

- The company has planned to develop cascading project of 6 MW in Charnawati Khola. It has received survey license from Department of electricity Development and is in the process to obtain Generation License.
- Due to short circuit on one equipment, targeted energy till 1st Quarter was affected. Equipment was repaired and operated on Ashoj 2078. This slightly affected the energy generation, financial statement and ratios.

### 3) LEGAL PROCEEDINGS

- Case filed by or against the company during the quarter, if any: N/A
- Case filed by or against the company or its promoter or Director for violation of the prevailing regulation or committing the criminal offence, if any: N/A
- Case filed against the Promoter or Director on financial crime, if any: N/A

### 4) ANALYSIS OF SHARE TRANSACTION OF THE COMPANY

- The shares of Nepal Hydro Developer Ltd listed in NEPSE on 6th November, 2017 and transacted from 14th November, 2017.
- The major highlights of share transactions during the quarter are as follows:

Maximum Price	Minimum Price	Closing Price	Total day of Transactions	No of Transacted	No of share Traded	Turnover of share Transactions
Rs. 599/-	Rs. 443/-	Rs. 445/-	55	13891/-	22,71,889/-	Rs. 121,61,90,641/-

### 5) PROBLEMS AND CHALLENGES

- Internal**
- N/A
- External**
- Nepal Electricity Authority has not yet provided difference amount of posted and normal rate which is Rs. 3,62,53,384.79/- till Chaitra 2078 which has affected cash flow of the company.
  - Possibility of flood in monsoon season in rivers at power house area and disturbance in transmission line due to storm and technical fault.

### Strategies followed by the management:

- Use of internal manpower and taking expert agency advice to minimize the issues.

### 6) Corporate Governance

- The regular meeting of Board of Directors, Audit committee, Management and operation team is being conducted for strengthening good corporate governance within the company.

### 7) DECLARATION

I, the Chairman/Director of the company, take the responsibility of accuracy of the information and details mentioned in this report for the period up to Third quarter of Financial year 2078-79, hereby declare that the information and details provided in this report are true, based on the facts and complete to the best of my knowledge and that information necessary for taking informed decision by the investors are not concealed.